

**FILED**

**MAR 05 2024**

U.S. DISTRICT COURT-WVND  
CLARKSBURG, WV 26301

**UNITED STATES DISTRICT COURT FOR THE  
NORTHERN DISTRICT OF WEST VIRGINIA**

**UNITED STATES OF AMERICA**

**v.**

**DAVID M. ANDERSON**

**Defendant.**

**Criminal No.**

1:23 cr 54

**Violations:**

**26 U.S.C. § 7206(1)**

**SUPERSEDING INDICTMENT**

The Grand Jury charges that:

**COUNT ONE**

(False Tax Return)

On or about October 6, 2021, within the Northern District of West Virginia, the defendant **DAVID M. ANDERSON** willfully filed and caused to be filed with the Internal Revenue Service a false Form 1040 U.S. Individual Income Tax Return for tax year 2017, which was verified by a written declaration that it was made under the penalties of perjury and which the defendant **DAVID M. ANDERSON** did not believe to be true and correct as to every material matter. That tax return reported taxable income on line 43 (total income) in the amount of \$0.00 and reported amount of total tax on line 63 (total tax) in the amount of \$7,661.00, when, in fact, as the defendant **DAVID M. ANDERSON** knew, his taxable income for the calendar year 2017 was greater than the amount reported on the tax return, and as a result of such additional taxable income, there was additional tax due and owing to the United States of America.

In violation of Title 26, United States Code, Section 7206(1).

**COUNT TWO**

(False Tax Return)

On or about October 6, 2021, within the Northern District of West Virginia, the defendant **DAVID M. ANDERSON** willfully filed and caused to be filed with the Internal Revenue Service a false Form 1040 U.S. Individual Income Tax Return for tax year 2018, which was verified by a written declaration that it was made under the penalties of perjury and which the defendant **DAVID M. ANDERSON** did not believe to be true and correct as to every material matter. That tax return reported taxable income on line 10 (total income) in the amount of \$0.00 and reported amount of total tax on line 15 (total tax) in the amount of \$0.00, when, in fact, as the defendant **DAVID M. ANDERSON** knew, his taxable income for the calendar year 2018 was greater than the amount reported on the tax return, and as a result of such additional taxable income, there was additional tax due and owing to the United States of America.

In violation of Title 26, United States Code, Section 7206(1).

**COUNT THREE**

(False Tax Return)

On or about October 6, 2021, within the Northern District of West Virginia, the defendant **DAVID M. ANDERSON** willfully filed and caused to be filed with the Internal Revenue Service a false Form 1040 U.S. Individual Income Tax Return for tax year 2019, which was verified by a written declaration that it was made under the penalties of perjury and which the defendant **DAVID M. ANDERSON** did not believe to be true and correct as to every material matter. That tax return reported taxable income on line 9 (total income) in the amount of \$81,836.00 and reported amount of total tax on line 24 (total tax) in the amount of \$30,980.00, when, in fact, as the defendant **DAVID M. ANDERSON** knew, his taxable income for the calendar year 2019 was greater than the amount reported on the tax return, and as a result of such additional taxable income, there was additional tax due and owing to the United States of America.

In violation of Title 26, United States Code, Section 7206(1).

**COUNT FOUR**

(False Tax Return)

On or about October 13, 2021, within the Northern District of West Virginia, the defendant **DAVID M. ANDERSON** willfully filed and caused to be filed with the Internal Revenue Service a false Form 1040 U.S. Individual Income Tax Return for tax year 2020, which was verified by a written declaration that it was made under the penalties of perjury and which the defendant **DAVID M. ANDERSON** did not believe to be true and correct as to every material matter. That tax return reported taxable income on line 15 (total income) in the amount of \$20,282.00 and reported amount of total tax on line 24 (total tax) in the amount of \$9,298.00, when, in fact, as the defendant **DAVID M. ANDERSON** knew, his taxable income for the calendar year 2020 was greater than the amount reported on the tax return, and as a result of such additional taxable income, there was additional tax due and owing to the United States of America.

In violation of Title 26, United States Code, Section 7206(1).

A true bill,

/s/ \_\_\_\_\_  
Foreperson

/s/ \_\_\_\_\_  
**WILLIAM IHLENFELD**  
United States Attorney

Sarah E. Wagner  
Assistant United States Attorney